

The House Committee on Ways and Means offers the following substitute to HB 516:

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-5-345 of the Official Code of Georgia Annotated, relating to the use of the county tax digest following certain orders of the state revenue commissioner, so as to provide for circumstances when valuations on such digest shall be final; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-5-345 of the Official Code of Georgia Annotated, relating to the use of the county tax digest following certain orders of the state revenue commissioner, is amended by striking paragraph (1) of subsection (a) and inserting in its place a new paragraph (1) to read as follows:

"(a)(1) Upon the determination by the commissioner that a county tax digest is in proper form, that the property therein that is under appeal is within the limits of Code Section 48-5-304, and that the digest is accompanied by all documents, statistics, and certifications required by the commissioner, the commissioner shall issue a receipt for the digest and enter an order authorizing the use of said digest for the collection of taxes. Except as otherwise provided by Code Sections 48-5-299, 48-5-311, and 48-5-305, all assessed valuations of real property on the digest shall be final at the time the commissioner issues an order for the billing and collection of taxes."

SECTION 2.

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.